

## **12D-8.009 Additional Requirements for Preparation of Tangible**

### **Personal Property Assessment Roll.**

(1) The appraiser shall include on the roll a code reference to the tax return showing the property, and need not give a description of such property on the roll. The account number may be adopted as the code to indicate the reference to the return, provided the property appraiser places the account number on the return.

(2) Classification of property by class type.

(a) The property appraiser shall classify tangible personal property to convey the actual current use of the property and indicate the same on the assessment roll. Where property has more than one use, it shall be classified under the category which represents its primary and predominant use. It is the primary and predominant use that will govern the classification. Possessory interests shall be classified according to the use of the property by the possessor.

(b) The classification shall be based upon six primary groupings of the major use type categories, with sub-classifications of the primary groupings of the major use type categories. The primary groupings of major uses are:

1. Retail
2. Wholesale
3. Manufacturing
4. Leasing/Rental
5. Services
6. Special

(c) The following is a detailed explanation of the minimum use type classifications for tangible personal property and a numeric code designation for each. The classifications are based on classification codes as set forth in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President, and, as such, the code numbers may be out of sequence. It is recommended the user refer to the Standard Industrial Classification Manual, 1987, for detailed description of property use. This listing is intended to facilitate the determination of classification, particularly in special and questionable kinds of property and is not intended to list every possible use which might occur in the state. Upon request, the Department of Revenue will inform the appraiser of the classification under which specific property uses not listed below should be placed.

#### **RETAIL**

##### **General Merchandise**

- 5311 Department Store
- 5331 Discount Merchandise Store (K-Mart, etc.)
- 5932 Used Merchandise, Antiques, Pawn Shops
- 5932 Army, Navy Surplus
- 5961 Mail Order
- 7389 Stamp Redemption
- 5399 Miscellaneous General Merchandise Apparel & Accessories
- 5651 Clothing
- 5661 Shoes
- 5699 Miscellaneous Apparel & Accessories Jewelry, Handbags, Watches
- 5944 Jewelry Stores, Watches Furniture, Fixtures, Home Furnishings
- 5712 Household Furniture
- 5021 Office Furniture
- 5713 Floor Covering
- 5714 Drapery, Upholstery
- 5722 Appliances
- 5731 Radio, Television

	Other Merchandise
5731	Electronics
5943	Office supply, stationery
5942	Books, Magazines
5994	Newsstands
5992	Florist
5993	Tobacco, Cigars, Cigarettes
5949	Fabric
5949	Needlework, Knitting
5941	Sporting Goods, Gun shops, Fisherman's Supply, Bait and Tackle
5945	Arts and Crafts, Hobby, Ceramics
5946	Photographic Supplies, Cameras
7384	Film Processing
3861	Microfilm
5947	Gift and Novelty Shop
5945	Toys
5999	Miscellaneous Other Merchandise Health Care/Cosmetics
5912	Drug Store/Pharmacy
5995	Optical Goods
5999	Hearing Aids, Orthopedic Appliances
5047	Medical and Dental Equipment and Supplies
5087	Cosmetics, Beauty and Barber Equipment and Supplies
5999	Miscellaneous Health Care/Cosmetics Food Products
5411	Supermarket
5411	Grocery
5421	Specialty market (Meat, Fish)
5451	Dairy
5431	Fruit, Vegetable
5411	Convenience Market
5461	Bakery
5921	Package Store-Liquor and Beer
5813	Bar, Night Club, Lounge
5812	Restaurant, Cafeteria
5812	Fast Food Ice Cream
5499	Miscellaneous Food Store (Health Food)
5441	Candy
	Building Materials - Hardware - Garden Supply
5211	Lumber and Other Building Materials
5074	Plumbing, Heating, and Water Conditioning
5075	Air Conditioning
5063	Electrical, Lighting Equipment
5231	Paint, Glass
5211	Tile
5251	Hardware
5261	Nursery
0782	Landscaping
5261	Farm and Garden Supply
5211	Pool and Patio - Utility Buildings
5211	Miscellaneous Building Materials
	Machinery and Equipment
5083	Farm, Grove and Garden Machinery and Equipment
5084	Industrial Machinery and Equipment

5734 Data Processing - Computers  
 5999 Copying Machines  
 5731 Miscellaneous Electrical and Electronic Machinery and Equipment  
 Transportation  
 5511 Automobiles and Trucks (New)  
 5521 Automobiles and Trucks (Used)  
 5531 Auto Parts, Junk Yards, Tires  
 5271 Mobile Homes  
 5551 Ships, Boats  
 5551 Marine Supplies  
 5599 Aircraft and Parts  
 5571 Motorcycles and Bicycles and Parts  
 5561 Miscellaneous Transportation Equipment - Motor Homes, R.V.'s, Bus, Taxi  
 Miscellaneous Retail  
 5999 Miscellaneous Retail

#### WHOLESALE

##### General Merchandise

5099 General Merchandise  
 Apparel and Accessories  
 5136 Clothing (Men, Boys)  
 5137 Clothing (Women, Children, Infants)  
 5139 Shoes  
 5137 Miscellaneous Apparel and Accessories - Handbags  
 5094 Jewelry, Watches, Furniture, Fixtures, Home Furnishings  
 5021 Household Furniture  
 5021 Office Furniture  
 5023 Floor Coverings, Drapery, Upholstery  
 5064 Appliances  
 5064 Radio, TV, Music  
 5046 Partitions, Shelving, Office and Store Fixtures

##### Other Merchandise

5064 Electronics  
 5111 Printing and Writing Paper  
 5112 Office Supply and Stationery  
 5113 Paper Products  
 5192 Books, Magazines  
 5193 Florist  
 5194 Tobacco, Cigars, Cigarettes  
 5131 Fabric/Textiles  
 5131 Needlework, Knitting, Yarn, Thread  
 5091 Sporting Goods  
 5092 Arts and Crafts, Hobby, Ceramic Supplies  
 5043 Photographic Supplies, Cameras, Film Processing,

##### Microfilm

5092 Toys  
 5099 Miscellaneous Other Merchandise

##### Health Care/Cosmetics

5122 Drugs-Pharmaceutical  
 5047 Hearing, Orthopedic  
 5048 Optical  
 5047 Medical & Dental Equipment & Supplies

- 5154 Farm Products (livestock)
- 5141 Grocery
- 5144 Specialty Poultry,
- 5146 Specialty (Fish and Seafood)
- 5147 Specialty (Meat)
- 5148 Fresh Fruits & Vegetables
- 5149 Bakery
- 5181 Beer
- 5182 Wine, Liquor
- 5149 Beverages
- 5149 Miscellaneous Food
- Building Materials, Hardware, Garden Supply
- 5031 Lumber and Other Building Materials
- 5074 Plumbing, Water Conditioning
- 5075 Heating and Air Conditioning
- 5063 Electrical, Lighting
- 5039 Glass, Tile
- 5198 Paint
- 5072 Hardware
- 5193 Nursery and Landscaping
- 5191 Farm and Garden - Feed, Seed, Fertilizer
- 5091 Pool and Patio - Utility Buildings
- 5039 Miscellaneous Building Materials
- Machinery
- 5083 Farm, Grove and Garden Machinery and Equipment
- 5084 Industrial Machinery and Equipment
- 5082 Construction and Mining Machinery and Equipment
- 5083 Miscellaneous Machinery and Equipment
- Electrical and Electronic Machinery and Equipment
- 5044 Office/Business Machines and Equipment
- 5045 Data Processing - Computers
- 5044 Copying Machines
- 5065 Miscellaneous Electrical Machinery, Equipment and Supplies
- Transportation
- 5012 Automobiles and Trucks
- 5013 Auto Parts
- 5014 Tires
- 5015 Junk Yards
- 5039 Mobile Homes
- 5088 Ships (non-pleasure)
- 5091 Boats (pleasure)
- 5088 Marine Products
- 5088 Aircraft and Parts
- 5092 Bicycles and Parts
- 5012 Motorcycles
- 5012 Miscellaneous Transportation Equipment - Motor Homes, R.V.'s., Bus, Taxi
- Other Wholesale
- 5160 Chemicals
- 5050 Metals and Minerals
- 5170 Petroleum and Petroleum Products - Gasoline
- 5199 Miscellaneous Other Wholesale
- Miscellaneous Wholesale

- 2200 Fabric and Knitting Mills, Floor Covering
- 2290 Miscellaneous Textiles
  - Apparel
  - 2300 Clothing
  - Furniture and Fixtures
  - 2510 Household Furniture
  - 2520 Office Furniture
  - 2540 Partitions, Shelving, Office and Store Fixtures
  - Health Care
  - 2830 Drugs
  - 3827 Optical Instruments and Lenses, Glasses and Contact Lenses
  - 3840 Medical and Dental Instruments, Equipment and Supplies
  - 2844 Cosmetics
  - 2834 Miscellaneous Health Care/Cosmetics
  - Food Products
  - 2010 Meat
  - 2020 Dairy
  - 2030 Canned and Preserved Fruits and Vegetables (Orange juice concentrate)
  - 2040 Grain (Flour, Cereal, Animal Food)
  - 2050 Bakery
  - 2080 Liquor and Beer
  - 2080 Beverages
  - 2090 Miscellaneous Food Preparation
  - 2099 Refining Sugar, etc.
  - Lumber and Wood Products, Paper
  - 2411 Logging
  - 2421 Sawmills, Planing Mills
  - 2490 Miscellaneous Wood Products
  - 2610 Pulp
  - 2620 Paper Mills
  - 2621 Paper Products (Stationery, Tissues, Bags, Paper Plates, etc.)
  - 2650 Paperboard Containers and Boxes
  - 2670 Miscellaneous Paper Products (Insulation, Tar Paper)
  - Stone, Clay, Glass and Concrete Products
  - 3200 Glass and Glass Products
  - 3240 Concrete, Gypsum, Lime
  - 3241 Cement
  - 3251 Brick, Clay
  - 3253 Ceramic, Tile
  - 3261 Miscellaneous Products (Plumbing fixtures,
  - 3264 Porcelain, Electrical Supply
  - Metals
  - 3300 Metal Industries - Foundries, Smelting, Refining
  - 3390 Metal Products
  - 3399 Miscellaneous Metals
  - Chemicals
  - 2819 Chemicals
  - 2813 Industrial Gas
  - 2821 Plastics
  - 2822 Synthetics

- 2910 Petroleum Refining - Gasoline
- 2950 Paving and Roofing Materials - Asphalt
- 2990 Miscellaneous Petroleum Products
- Rubber and Plastic Products
- 3011 Tires and Inner Tubes
- 3021 Rubber Products
- 3080 Misc. Plastic Products
- Leather
- 3111 Tanning and Finishing
- 3131 Boots and Shoes
- 3190 Miscellaneous Leather Goods
- 3161 Luggage
- Machinery and Equipment
- 3510 Engines and Turbines
- 3520 Farm, Grove and Garden Machinery and Equipment
- 3560 Industrial Machinery and Equipment
- 3530 Construction and Mining Machinery and Equipment
- 3590 Miscellaneous Machinery and Equipment
- Electrical and Electronic Machinery and Equipment
- 3578 Office/Business Machinery and Equipment
- 3571 Data Processing - Computers
- 3579 Copying Machines
- 3640 Electric Lighting and Wiring
- 3630 Appliances
- 3660 Communication Equipment
- 3663 Radio & TV Communications Equipment
- 3670 Electronic Components and Accessories
- 3690 Miscellaneous Electrical Machinery, Equipment and Supplies
- Transportation
- 3710 Automobiles and Trucks
- 3714 Auto Parts and Accessories
- 2451 Mobile Homes
- 3731 Ships
- 3732 Boats
- 3429 Marine Supplies
- 3720 Aircraft and Parts
- 3751 Motorcycles, Bicycles and Parts
- 3790 Miscellaneous Transportation Equipment - R.V.'s, Bus, Taxi
- 3716 Motor Homes
- Other Manufacturing
- 2131 Tobacco
- 2121 Cigars
- 2111 Cigarettes
- 3861 Photographic Equipment and Supplies
- 3800 Scientific Instruments
- 3873 Watches, Clocks, and Parts
- 3911 Jewelry
- 3914 Silverware
- 3931 Musical Instruments
- 3951 Pens,
- 3952 Pencils, Office and Artist Supplies
- 3949 Sporting Goods

LEASING/RENTAL

General Merchandise

7359 General Merchandise - Rent All

Apparel and Accessories

7299 Miscellaneous Apparel and Accessories

Furniture, Fixtures, Home Furnishings

7359 Household Furniture

7359 Office Furniture

7359 Appliances

7359 Radio, TV, Music

7394 Partitions, Shelving, Office and Store Fixtures

Other Merchandise

7359 Electronics

7999 Sporting Goods

7359 Cameras, Microfilm

7999 Miscellaneous Other Merchandise

Health Care

7352 Hearing/Optical/Orthopedic

7352 Medical and Dental

7352 Miscellaneous Health Care

Building Materials

7353 Heating, Air Conditioning, Water Conditioning

7353 Electrical, Lighting (Signs)

7359 Pool and Patio - Utility Buildings

7359 Miscellaneous Building Material Lumber and Wood

Products, Paper

7359 Sawmills, Planing Mills

Metals

7359 Miscellaneous Metals (Tank Rental)

Machinery and Equipment

7353 Engines and Turbines

7353 Farm, Grove and Garden Machinery and Equipment

7353 Industrial Machinery and Equipment

7353 Construction and Mining Machinery and Equipment

7353 Miscellaneous Machinery and Equipment

Electrical and Electronic Machinery and Equipment

7359 Office/Business Machinery and Equipment

7377 Data Processing - Computers

7359 Copying Machines

7359 Electric Lighting and Wiring (Searchlights,

Construction Lighting)

7359 Miscellaneous Electrical Machinery and Equipment

Transportation

7514 Automobiles

7513 Trucks

7519 Mobile Homes

4499 Ships, Boats

7359 Aircraft

7999 Motorcycles, Bicycles

7519 Miscellaneous Transportation Equipment

Other Leasing/Rental

7359 Sanitary Services - Portable Toilets  
Miscellaneous Leasing/Rental  
7359 Miscellaneous Leasing/Rental

## SERVICES

### Personal Services

7210 Laundry, Cleaning and Garment Services  
7215 Coin-Operated Laundries and Dry Cleaning  
7231 Beauty Shops  
7241 Barber Shops  
7261 Funeral Service, Crematoriums, Cemeteries  
  
7299 Miscellaneous Personal Services - Shoe Shine

### Business Services

7310 Advertising  
7323 Credit Bureaus  
7322 Collection Agencies  
7338 Secretarial Services  
7331 Mailing  
7334 Photocopying  
7335 Commercial Art  
7336 Commercial Photography  
7349 Cleaning and Maintenance  
7342 Disinfecting and Pest Control Services  
7380 Miscellaneous Business Services  
7389 Personnel Supply, Telephone Answering

### Repair - Other Than Automotive

7631 Watch, Clock, Jewelry  
7629 Electrical  
7641 Re-Upholstery - Furniture  
7690 Machinery and Equipment Repair  
7620 Appliance Repair  
7690 Miscellaneous Repair

### Health Services

8011 Physicians  
8021 Dentists  
8041 Chiropractors  
8042 Optometrists  
8049 Other Health Care Practitioners  
8060 Hospitals  
8050 Skilled Nursing and Intermediate Care Facilities  
8059 Nursing Homes except skilled and intermediate care facilities, Domiciliary Care with Health Care  
8082 Home Health Care Services  
8070 Medical and Dental Labs  
8090 Other Health Services  
8093 Rehabilitation Centers  
8099 Blood Banks

### Legal Services

8111 Attorneys, Law Libraries  
8111 Other Legal Services

### Financial Services



- Non-Depository Institutions
- 6200 Security and Commodity Brokers, Dealers, Exchanges and Services - Stocks and Bonds
- Insurance and Real Estate
- 6411 Insurance Companies, Insurance Brokers
- 6300 Insurance Carriers (Companies)
- 6410 Insurance Agents, Brokers, and Services
- 6500 Real Estate Agents, Realtors, Title Abstract Offices, Developers
- Miscellaneous Professional Services
- 8710 Engineering, Architectural, and Surveying Services
- 8720 Accounting, Auditing, and Bookkeeping Services
- 8750 Other Professional Services
- Educational Services
- 8200 Educational Institutions per section 196.012(4), Florida Statutes - Exempt
- 8240 Other Schools and Educational Services - Beauty and Barber, Charm, Driving Schools
- Social Services
- 8300 Job Training, Vocational Rehabilitation, Child Day Care, Residential Care
- Amusement and Recreation
- 7800 Motion Picture Production and Distribution, Theaters
- 7933 Bowling Alleys, Billiards and Pool
- 7940 Commercial Sports, Professional Sports, Clubs, Race Tracks
- 7990 Tourist Attractions, Amusement Parks
- 8412 Museums and Art Galleries
- 7990 Miscellaneous Amusement and Recreation Services, Golf Courses, Country Clubs, Yacht Clubs
- Clubs
- Membership Organizations
- 8600 Business, Professional, Labor Unions, Civic, Social and Fraternal, Political
- 8661 Religious Organizations
- Public Administration
- 9100 General Government, Courts, Police, Fire, Safety, National Security, Public Library
- 4311 U.S. Postal Service
- Communication
- 4810 Telephone and Telegraph
- 4830 Radio and Television Broadcasting
- 2700 Printing and Publishing - Newspapers, Books, Magazines; Typesetting, Photoengraving, etc.
- 4841 Cable and Other Pay Television Services
- 4899 Other Communication Services Electric, Gas and Sanitary Services
- 4911 Electric Power
- 4920 Gas - Production and Distribution, Pipelines
- 4941 Water Supply
- 4950 Sanitary Services (Sewerage, Refuse, Mosquito Control)
- 4939 Alternate Energy Devices - Solar, Wind, Geothermal
- Automotive Repair and Services
- 7530 Automotive Repair - Garages
- 7532 Top & Body Repair and Paint Shops
- 5541 Service Stations - Gasoline
- 7540 Automotive Services - Parking, Car Wash
- Passenger Transportation
- 4100 Bus Line, Taxi, Ambulance, School Bus, Terminals
- Trucking and Warehousing

4400 Water Transportation and Support Services - Docks, Yacht Basins  
4500 Airlines  
4580 Airports and Terminals  
4011 Railroads - Operating Property (Centrally Assessed)  
4741 Private Car Line Companies  
Transportation Services  
4720 Travel Arrangement - Travel Agencies  
4780 Miscellaneous Transportation Services - Inspection and Weighing, Crating and Packing,  
Toll Road and Bridge Operation  
Miscellaneous Services  
8999 Miscellaneous Service

#### SPECIAL

Agricultural Production - Crops  
0100 Grain and Field Crops - Soybeans, Tobacco, Peanuts, etc.  
0161 Vegetables, Melons  
0174 Citrus  
0173 Nuts  
0180 Specialties - Mushrooms, Bulbs, Sod Farms  
0190 General Farms - Primarily Crop  
Agricultural Production - Livestock  
0210 Beef, Hogs, Sheep and Goat  
0240 Dairy  
0250 Poultry and Egg  
0272 Horses  
0291 General Farms - Primarily Livestock  
Agricultural Services  
0711 Soil Preparation and Crop Service  
0740 Veterinary Service  
0750 Other Animal Services - Breeding, Boarding, Training  
0760 Farm Labor and Management Services  
0780 Landscaping and Agricultural Services  
0782 Lawn and Garden Services  
Forestry  
0811 Timber Tracts  
0851 Forestry Service  
Fishing, Hunting, Trapping  
0910 Commercial Fishing  
0921 Fish Hatcheries, Game Preserves  
0971 Other Fishing, Hunting, Trapping  
Oil and Gas Extraction  
1311 Crude Petroleum and Natural Gas  
1321 Liquid Natural Gas  
1380 Oil and Gas Field Services  
Mining and Quarrying  
1420 Crushed and Broken Stone (Lime Rock, Limestone)  
1440 Sand and Gravel  
1470 Chemical and Fertilizer Mining (Phosphate Rock)  
Construction  
1500 General Building Contractors  
1611 Highway and Street Construction

1731 Electrical Work  
 1750 Carpentering and Flooring  
 1761 Roofing and Sheet Metal Work  
 1771 Concrete Work  
 1781 Water Well Drilling  
 1790 Miscellaneous Special Trade Contractors

Accommodation

6514 Single Family - Rental Property  
 6514 Duplex  
 6514 Triplex  
 6514 Condominiums  
 6513 Apartment - 10 or Fewer Units  
 6513 Apartment - More Than 10 Units  
 7011 Hotel, Motel  
 7021 Rooming and Boarding House  
 7033 Camps, Tourist Courts  
 6512 Building Rental  
 6519 Building on Leased Land  
 8811 Floating Structures - Residential  
 8811 Household Goods - Non-Florida Residents  
 6515 Mobile Homes  
 8811 Mobile Home Attachments

Miscellaneous Special

9999 Miscellaneous Special

(3)(a) Effective January 1, 2002, the property appraiser shall classify tangible personal property on the assessment roll according to the classification system set out in the 1997 North American Industry Classification System-United States Manual (NAICS), and any subsequent amendments thereto, as published by the Office of Management and Budget, Executive Office of the President, hereby incorporated by reference in this rule. The NAICS classification system will replace the 1987 Standard Industrial Classification (SIC) codes currently described within this rule. Effective January 1, 2002, the Department of Revenue will not accept assessment rolls which classify personal property using either the class code system defined in Rule 12D- 8.009, F.A.C., as amended on September 30, 1982, or with SIC codes currently identified in this rule. Information on how to obtain any documents described within this rule may be obtained from the Property Tax Administration Program, Florida Department of Revenue, (850)488-3338.

(b) The NAICS classification system, a 5-digit and/or 6-digit classification system, is to be used in Field Number 6 of the STANDARD N.A.P. File described in Rule 12D-8.013(6)(c), F.A.C. Conversion from existing classification systems may be completed prior to the conversion deadline. Assessment rolls submitted prior to full conversion to the NAICS system may contain classification systems which use any of the three aforementioned classification systems. Upon submission of the first assessment roll containing other than the class code classification system, the Department must be notified in writing of the conversion methods used on the assessment roll. Field Number 5 should be completed with an alphabetic character indicating the coding system used for the assessment roll. If reporting by original class codes in Field Number 6, enter code "C" in Field Number 5. If reporting the SIC codes in Field Number 6, enter code "S" in Field Number 5. If reporting the NAICS code in Field Number 6, enter code "N" in Field Number 5.

(c) To facilitate Florida-specific property tax administrative needs, the Department of Revenue recommends the following special code numbers, not currently contained within the NAICS system:

CATEGORY	CODE NUMBER
CITRUS	
Citrus Brokers	11137
MOBILE HOME	

Franchise Ltd. Svc. Restaurants-Hamburger 722215  
Franchise Ltd. Svc. Restaurants-Pizza 722216  
Franchise Ltd. Svc. Restaurants-Chicken/Fish 722217  
Franchise Ltd. Svc. Restaurants-Mexican 722218  
Franchise Ltd. Svc. Restaurants-All Others 722219

GROCERY

Supermarkets and Other Grocery except  
Convenience Stores (state or regional chain) 44511  
Other Supermarkets and Grocery (locally owned) 445113

RAILROAD

Line-Haul Railroads 482111  
Short Line Railroads 482112  
Support Activities for Rail Transportation 48821  
Railroads (Non-operating Property) 482119

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented  
193.052, 193.114, 195.073, 213.05 FS. History--New 12-7-76,  
Amended 9-30-82, Formerly 12D-8.09, Amended 12-30-97, 1-31-99.